

Division of Financial Management

Fund: General (0001-00)

Sources: The General Fund consists of, "moneys received into the treasury and not specially appropriated to any other fund" (Idaho Code §67-1205). The fund sources are: 1) individual income tax, 2) corporate income tax, 3) sales tax, 4) cigarette tax, 5) beer tax, 6) wine tax, 7) liquor surcharge, 8) kilowatt hour tax, 9) mine license tax, 10) Treasurer's interest on investments of certain idle state funds, 11) court fees and fines, 12) insurance premium tax, 13) sale of alcoholic beverage licenses, 14) unclaimed property, 15) articles of incorporation and uniform commercial code filing fees, 16) estate and transfer tax, and 17) other miscellaneous sources from various agency receipts.

Uses: As appropriated to the Division for personnel costs, operating expenditures, and capital outlay for administration costs (Idaho Code §67-1910-1918).

Budget Unit: GVCA(180) Financial Management

FY 03 \$1,902,173	FY 04 \$1,938,968	FY 05 \$2,013,903	FY 06 \$2,053,805	FY 07 \$1,942,235
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Fund: Economic Recovery Reserve (0150-01)

Sources: Moneys in the fund are from cigarette taxes (deposits made pursuant to section 63-2520, Idaho Code) and interest earnings from the investment of idle moneys in the fund. Although not specified in law, it also includes transfers from the general fund or other funds as approved by the legislature. (§67-3520)

Uses: The fund was created for the purpose of meeting general fund revenue shortfalls, meeting expenses incurred as the result of a major disaster declared by the governor, or for providing one-time tax relief payments to the citizens of Idaho. It has been used for 27th pay period in FY 2006, one-time replacement equipment costs, economic development projects, the Parks and Recreation "Experience Idaho" initiative, and other line-items as approved by the legislature. (§67-3520)

Budget Unit: GVCA(180) Financial Management

FY 03 \$0	FY 04 \$0	FY 05 \$0	FY 06 \$58,179	FY 07 \$0
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Fund: Miscellaneous Revenue (0349-00)

Sources: 1) Interagency billings for accounting fees to Governor's Office and small agency accounting and budgeting services.
2) Idaho Economic Forecast subscriptions.

Uses: Funds part of the accounting operation of the Management Service Bureau of Division of Financial Management.

Budget Unit: GVCA(180) Financial Management

FY 03 \$28,571	FY 04 \$27,164	FY 05 \$26,225	FY 06 \$31,219	FY 07 \$166,193
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Division of Financial Management Grand Total

FY 03 \$1,930,744	FY 04 \$1,966,132	FY 05 \$2,040,128	FY 06 \$2,143,203	FY 07 \$2,108,429
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